Declaration, Power of Attorney and Petition

WE (I) the undersigned inventor(s), hereby declare(s) that:

My residence, post office address and citizenship are as stated below next to my name,

We (I) believe that we are (I am) the original, first and joint (sole) inventor(s) of the subject matter which is claimed and for which a patent is sought on the invention entitled

HEAT EXCHANGERS					
the specification of which					
	is attached hereto.				
	was filed on as				
	Application Serial No.				
	and amended on	•			
\boxtimes	was filed as PCT international application				
	Number PCT/JP2005/009007				
	on May 11, 2005	,			
and was amended under PCT Article 19					
	on (if applical	ole).			
We (I) hereby state that we (I) have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.					
We (I) acknowledge the duty to disclose information known to be material to the patentability of this application as defined in Section 1.56 of Title 37 Code of Federal Regulations.					
We (I) hereby claim foreign priority benefits under 35 U.S.C. §119(a)-(d) or §365(b) of any foreign application(s) for patent or inventor's certificate, or §365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed. Prior Foreign Application(s)					
Application	No. Country	Day/Month/Year	Priority Claimed		
Pat. 2004-14	D527 Japan	11/05/2004	⊠ Yes □ No		
Pat. 2004-33	2637 Japan	17/11/2004	— ⊠ Yes □ No		
			_		

We (I) hereby claim the benefit under Title application(s) listed below.	: 35, United States C	Code, §119(e) of any United States provisional		
60/570,823		14/05/2004		
(Application Number)		(Filing Date)		
60/637,438		21/12/2004		
(Application Number)		(Filing Date)		
We (I) hereby claim the benefit under 35 U.S.C. §120 of any United States application(s), or under §365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR §1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application.				
Application Serial No.	Filing Date	Status (pending, patented,		
		abandoned)		
And we (I) hereby appoint the following registered practitioner(s):				
C	Customer Number			
	22850			
as our (my) attorneys, with full powers of substitution and revocation, to prosecute this application and to transact all business in the Patent Office connected therewith; and we (I) hereby request that all correspondence regarding this application be sent to				
C	Customer Number			
22850				
We (I) declare that all statements made herein of our (my) own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.				
Naohisa HIGASHIYAMA	Reside	nce: Oyama-shi, Japan		
NAME OF FIRST OR SOLE INVENTOR				
Machisa Higgshiyama Signature of Inventor		g Address: _c/o SHOWA DENKO K.K.,		
May 23, 2006		MA REGIONAL OFFICE, 480, Inuzuka 1-		
	chome	, Oyama-shi, Tochigi 323-8678 Japan		
Date				